

BOARD OF PUBLIC ACCOUNTANCY

239 Causeway Street, Suite 500

Boston, MA 02114

617-727-1806

www.mass.gov/dpl/boards/pa

NON-REPORTING LICENSE APPLICATION

This application is for candidates that have met the 150 semester hour educational requirements of 252 CMR 2.07(2) (a) and do not have the 1000 hours in the attest function in accordance with 252 CMR 2.07(2) (b) 1. The holder of this license is restricted to all accounting services, except issuing reports on financial statements. This license is designated as a Non Reporting License.

Print Name _____

OFFICE USE ONLY		
Fee \$ _____	Appl# _____	Date _____
First Review By _____		Date _____
NR Approved By _____		Date _____

You **must** include all requisite documents in order to ensure the timely process of your application. Incomplete applications will be returned. The requisite supporting documents must be originals, experience and character letters with electronic/digital signatures are not acceptable. All questions on application must be answered, current and up to date. Application must be legible and completed in ink. Attachments are accepted only if additional space is required after you have answered and completed question(s) on application. Do not submit supporting documents in sealed envelopes.

**This Check List With All Of The Requisite Supporting Documents Must Be Included With Your Application
Do Not Have Documents Mailed To The Board Separately. Incomplete Applications Will Be Returned**

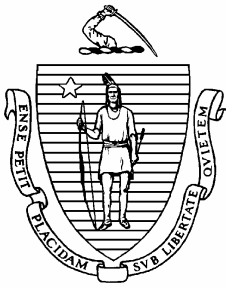
1. () Check or money order for the requisite fee payable to "Comm. of Mass." If **never** licensed/certificated in any state; fee is \$152.00. Reciprocity (licensed/certified in other state(s); fee is \$434.00. **FEES ARE NON-REFUNDABLE;**
2. () A recent passport style (head & shoulders) photograph , 2" by 2" in size permanently affixed to application on page 4. No photocopy.
3. () () **YES NA**

Academic Evaluation for Certification Report (AECR)

Required from all candidates as evidence that you are in compliance with the Massachusetts educational requirement of 150 hour semester hours per 252 CMR 2.07(2)(a). **If you do not meet this educational requirement, you do not qualify for a non-reporting license.** Download the AECR application from www.nasba.org, click "CPA EXAM", select Massachusetts, and click Academic Evaluation for Certification Report. Include this Report with your application.

EXEMPTION granted **only to Massachusetts exam candidates;** 1) that were found eligible and sat the exam for the first time between November 2002 and December 2006 **or** 2) that as of January 2007, were found eligible and sat for the exam for the first time based on the 150 semester hour rule CMR 2.07(2)(a).

4. () () **Official Educational Transcripts:** Required from candidates that are **exempt** from the Academic Evaluation for Certification.
5. () () **Experience:** **Graduate degree candidates** that meet the educational requirements of 252 CMR 2.07(2)(a); Non required. **Under graduate degree candidates with additional education to total 150 semester hours per 2.07(2) (a);** One (1) year without report experience at a CPA Firm. The Board may grant credit of 1 year of requisite experience for every 3 full years of service in non-public accounting work under the direct supervision of a currently licensed CPA or non-audit government work in a position having a responsibility level above entry-level, provided that, in the opinion of the Board, such experience is substantially equivalent to that of public accounting practice. Government accounting experience and non-public accounting experience must extend for a period of twelve (12) consecutive months.
Experience letter(s): Submit with application. Must be currently dated, addressed to the Board (on CPA firm or company letterhead) from each public accounting firm or government/non-public employer in which the experience was obtained, describing the type, exact dates of experience and if part or full time, signed under the pains and penalties of perjury by the CPA employer/partner/shareholder of such public accounting firm, government supervisor or CPA supervisor of non-public experience. Letter(s) must be originals and electronic/digital signatures are **not** acceptable.
6. () **Character/Reference Letters:** Three (3) letters from individuals who are acquainted with you (but not related to you) to provide a letter attesting to your good character Letters may be from employers, clients of your employer or business associates. Letters must be currently dated, addressed to the Mass. Board of Public Accountancy and included with your application. Letters must be originals and electronic/digital signatures are **not** acceptable.
7. () () **Exam Grade Report:** Did you complete the CPA exam as a Mass. candidate? **If YES**, grades are on record with the Board. **If NO**, contact the state that you sat in for a Board certified/official grade report that includes a complete exam history with all grades and dates. Grade report must be currently dated, addressed to the Mass. Board and included with your application. If you sat the exam in another state, prior to the CBT and did not meet the Mass. exam conditioning requirements (must have initially sat for all four sections together), you may not use this application.
8. () () **If Licensed/Certified/Registered in Another State:** Official/board issued verification of current standing from other State Board including license/certificate/registration number, issue date, expiration date and whether or not disciplinary action has been taken against your license. This official verification must be currently dated and addressed to the Mass. Board of Public Accountancy. Letter is acceptable if received with your application within 2 months of the date on the official verification letter.
Foreign Licensed Chartered Accountants: Please see page 3 of application for more information.



The Commonwealth of Massachusetts
Division of Professional Licensure
Board of Public Accountancy
239 Causeway Street, Suite 500
Boston, MA 02114
617-727-1806
www.mass.gov/dpl/boards/pa

NON-REPORTING LICENSE

TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT

Original License Fee \$152.00

Reciprocal License Fee \$434.00

A certified check or money order is preferred, personal or business checks are acceptable. Please make remittance payable to the "Comm. of Mass." Application fees are non-refundable. You must answer all questions carefully and completely.

PRINT OR TYPE ALL INFORMATION IN INK

1. NAME _____
LAST FIRST MI SUFFIX

2. MAILING ADDRESS _____
COMPANY NAME (If applicable)

NO. STREET SUITE/APT. NO. TELEPHONE NO.

CITY/ TOWN STATE ZIP CODE

3. MAIDEN OR PREVIOUS NAME(S) _____

4. DATE OF BIRTH _____ U.S. SOCIAL SECURITY NO. _____ *
MONTH/DAY/YEAR MANDATORY

*Pursuant to G.L. c. 62C, s. 47A, the Division of Professional Licensure is required to obtain your social security number and forward it to the Department of Revenue. The Department of Revenue will use your social security number to ascertain whether you are in compliance with the tax laws of the Commonwealth.

5. As a Massachusetts exam candidate, provide the date you passed final section: _____
MONTH/YEAR

6. If examination was taken in another state, provide; Date Passed _____ State Board _____

7. If you have been or are registered/certified/licensed in any state(s), complete the following:

State	License/Certificate Number	Date Licensed	Current	Lapsed	Revoked/ Suspended	Probation

The Board is certified by the Criminal History Systems Board to access data about convictions and pending criminal cases. Those records — and other Federal and professional records — may be checked as part of your licensing process. No records are automatic disqualifiers; you will be given an opportunity to discuss any issues with the Board.

- | | <u>YES</u> | <u>NO</u> |
|---|--------------------------|--------------------------|
| 8. Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, suspended, placed on probation, or refused to renew your professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are charges pending against you in any jurisdiction for any sort of professional misconduct? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Have you ever been found guilty after trial, or pleaded guilty, no contest, or nolo contendere to a crime (felony or misdemeanor) in any court? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Are criminal charges pending against you in any court? | <input type="checkbox"/> | <input type="checkbox"/> |

NOTE: If you answer "YES" to any question(s) above, submit a letter giving a complete detailed explanation. Include copies of any court records (conviction records) or decision issued by a licensing or disciplinary authority.

12. EDUCATION You must have qualifying education of 150 hour semester hours per 252 CMR 2.07(2)(a).

	NAME	CITY/STATE	MAJOR	DEGREE RECEIVED	DATE CONFERRED
College or University					
Graduate School					
Other (additional qualifying semester hours)					

ACADEMIC EVALUATION FOR CERTIFICATION REPORT

Required from all applicants as evidence that you are in compliance with the Massachusetts educational requirement of 150 semester hours per 252 CMR 2.07(2)(a). Download the application form from www.nasba.org click "CPA EXAM", select Massachusetts, and click Academic Evaluation for Certification Report.

EXEMPTION granted only to Massachusetts exam candidates; 1) that qualified and sat the exam for the first time between November 2002 and December 2006 or 2) that as of January 2007, were found eligible and sat the exam for the first time based on the 150 semester hour rule CMR 2.07(2) (a).

Applicants exempted from the Academic Evaluation for Certification Report must submit official college transcripts to prove compliance with 252 CMR 2.07 (2) (a).

Foreign Licensed Chartered Accountants: The Board in its discretion and on a case by case basis, will accept applications from Canadian and other foreign licensed Charter Accountants or CPAs to sit for and pass the IQEX and apply for reciprocity based upon their compliance with the education and experience requirements of 252 CMR 2.07. All applicants must hold a current license to practice in these other jurisdictions. These applicants shall furnish written credentials with regard to character and general qualifications in the same form as is required for all other applicants.

EXPERIENCE

Experience is not required for graduate degree candidates that meet the educational requirements of 252 CMR 2.07 (2) (a). Candidates with an undergraduate degree and additional education to total 150 semester hours per 2.07 (2) (a) would qualify with 1 year CPA experience without report experience. The Board may grant credit of 1 year of requisite experience for every 3 full years of service in non-public accounting work under the direct supervision of a CPA or non-audit government work in a position having a responsibility level above entry-level, provided that, in the opinion of the Board, such experience is substantially equivalent to that of public accounting practice. Government accounting experience and non-public/private accounting experience must extend for at least 12 consecutive months.

From - To month / year	Name and address of CPA firm or individual, corporation (company) or government agency by whom you were employed, and name and title of your immediate superior.	Nature of Employer's Business	Position and nature of your work, and title, if any

All licensees approved for a non reporting license **cannot** issue reports on financial statements in their practice of public accountancy until these licensees comply with 252 CMR 3.02 (5). These licensees can upgrade this license in compliance with 252 CMR 3.02 (5) at any time after initial licensure by notifying the Board in writing of completion of the 80 hours of attest (report function) CPE hours or gaining CPA report experience, and enrollment with a Report Acceptance Body in compliance with 252 CMR 2.15 (1) (e). **The non-reporting license issued to all individuals allows these individuals to hold themselves out to the public as CPAs and practice public accountancy. However, licensees without report experience cannot issue reports on financial statements until compliance with 252 CMR 3.02 (5).**

Attach Securely In This Space

A Recent

2" X 2" Photograph

Passport Style
(Photocopy not acceptable)

Head & Shoulders Only

The applicant named on this application and shown in the above photograph agrees to abide by the MGL, Chapter 112, S. 87A-87E and the rules and regulations for the certification of public accountants as contained in 252 of the Code of Massachusetts Regulations and attests that all statements made herein are made under the pains and penalties of perjury.

SIGNATURE

DATE

For a schedule of when the Board meets and applications are reviewed, please see the Board Calendar at www.mass.gov/dpl/boards/pa. Application must be complete and received at the Board at least ten working days prior to a scheduled Board Meeting.

Please do not call the Board to inquire about your application status. You will be notified of the Board's decision by mail within 1 to 2 weeks following the review.